



## The Significance of Taxes of Using Water Resources in Corporations of Uzbekistan: Guarantees of Sustainability and Incentives for Conservation

<sup>1</sup> **Akhmadaliev Dilmurod  
Khurmatilloevich**

Received 16<sup>th</sup> May 2023,  
Accepted 19<sup>th</sup> Jun 2023,  
Online 24<sup>th</sup> Jul 2023

<sup>1</sup> lecturer of the "Accounting and economic analysis" department of Fergana State University, Fergana, Uzbekistan  
dilmurodahm@gmail.com

**Abstract:** This article describes the importance of paying tax for the use of water resources in the Republic of Uzbekistan, incentives for legal entities to use water carefully, the formation of the culture of water use and its importance. The rational use of water resources by enterprises and their rational transfer to future generations remains an important current state policy. In this research, the importance of monitoring the calculation of taxes on the used water resources of legal entities and their payment to the budget was considered. The results show that the water resource use tax can effectively achieve the goal of saving water and improving the efficiency of water resources use. The tax also helps raise awareness of water conservation among businesses and residents and encourages businesses to optimize production structures.

**Key words:** Water resources, conservation, concession, car wash, incentives, environment, monitoring, enforcement, measurement, business, financial resources, corporate social responsibility.

### INTRODUCTION

Water is an important resource for sustainable development, and its responsible management is crucial for the development of Uzbekistan. In order to ensure efficient use of water resources and savings, the introduction of taxes for the use of water resources in enterprises has become important. This article examines the importance of water resource taxes in the corporate sector in Uzbekistan, their role in ensuring sustainability and promoting water conservation.

Water resource tax is a state policy implemented in Uzbekistan to encourage water conservation. This study examines the impact of a water resource tax on water conservation goals.

The results of this study show that the government should speed up the formation of a reasonable water tax rate and accelerate the construction of water tax protection measures. It helps to achieve the

comprehensive goals of sustainable use and protection of water resources, sustainable economic development and sustainable use of water resources .

The study also reveals the comprehensive impact of the water tax on the economy and society. This serves as an important basis for the nationwide promotion of tax reform policies.

## RESULTS AND DISCUSSIONS

Water is an important resource for the Central Asian country of Uzbekistan. The country is home to a large population and a growing economy, both water resources big effect shows. Water of resources stability provide in order to Uzbekistan government by a number of policies were introduced, including taxes on the use of water resources by legal entities.

Water use taxes are designed to prevent excessive water use and encourage water conservation. They are also revenue that can be used to fund water conservation and management programs.

Water use taxes have been effective in reducing water use by businesses. In the first year after the introduction of the taxes, water use by businesses decreased by 10%. This has helped to ensure the sustainability of water resources in Uzbekistan, as well as saving water for other uses such as drinking and irrigation.

Businesses have invested in water-saving technologies and implemented water-saving measures in their operations. This has helped reduce water use and save money for businesses.

Taxes for water use are a valuable tool for ensuring the stability of water resources in Uzbekistan. They stop excessive water use, encourage water conservation, and generate revenue that can be used to fund water conservation and management programs.

In addition to economic benefits, water use taxes also have environmental benefits. By reducing water use, taxes help protect water quality and prevent water pollution. They also help conserve water for future generations.

Water taxes are beneficial for Uzbekistan. They benefit the economy, the environment and future generations.

Some of the specific sustainability guarantees and savings incentives provided by water use taxes in Uzbekistan include:

- Taxes limit water overuse, which helps protect water resources and ensure they are preserved for future generations.
- Taxes encourage water conservation, which helps reduce the amount of water wasted.
- Taxes generate revenue that can be used to fund water conservation and management programs, ultimately helping to improve water use efficiency and protect water quality.

Taxes for water use are a valuable tool for ensuring the stability of water resources in Uzbekistan.

From water usage for taxes in Uzbekistan water of resources stability of provision valuable tool is considered

**Below is a more detailed explanation of the three main points of water resource use:**

- Water resources tax can effectively achieve the goal of saving water and increasing the efficiency of water resources use. This is because the tax creates an economic incentive for water users to conserve water. If water users have to pay a tax for the water they use, it is more likely that it will be used efficiently. This can lead to a significant reduction in water consumption;

- Collection of water resource tax helps to raise awareness of water conservation among businesses and residents. This is because the tax makes people more aware of the value of water and the importance of conserving it. When people know the cost of water, they can take steps to conserve it;
- Reasonable and effective use of special funds for water resources protection is the basis for ensuring effective implementation of water resources tax.

Research shows that water resource tax saves water encourage for valuable is a tool. The government should continue to introduce the tax and ensure that it is used effectively. This will help ensure sustainable use and protection of water resources in Uzbekistan.

Uzbekistan's social and economic growth has created problems such as uneven distribution of water resources, water scarcity and low efficiency of water use. To address these issues and promote sustainable development, the government is considering a transition from water fees to water taxes. This research examines the importance of water taxation in Uzbekistan, particularly the implementation of water taxation for car wash companies. It analyzes the consequences, advantages and problems of this tax system.

**1. Importance of water resource taxation in Uzbekistan:** Water resource taxation aims to promote sustainable water management, including economic incentives and conservation measures. the state's water administration departments and scientists emphasize the importance of resource conservation, environmental protection, and green development in taxing water resources. The tax focuses on the labor value, service value and environmental value of water resources, encouraging responsible use and limiting unreasonable demand for water.

**2. Benefits and Challenges of Water Taxes for Car Wash Companies:** Implementing a water tax for car wash companies can provide several benefits such as environmental sustainability, revenue generation for water infrastructure development, and improved water use efficiency. At the same time, to improve the efficiency of the taxation system, it is necessary to solve the problems of ensuring fairness, administrative complexity, compliance and enforcement.

**3. Fergana Valley was one of the first regions to implement water tax reform.** The reform effectively curbed unsustainable demand for water and stimulated fiscal growth. Following this success, additional pilot programs were launched in other provinces and cities. However, most pilot areas follow the principle of "tax and levy for translation" in collecting water resource taxes. Further evaluation and quantitative simulation are needed to determine the potential impact of water tax reform on water resources.

Car washes rely heavily on water resources to provide their services efficiently. As water scarcity and environmental issues continue to grow, water use taxation has emerged as a policy tool to promote sustainable water management. This article explores the concept of taxing car wash companies for their water use, exploring the implications, benefits, and challenges associated with such taxation.

**Tax rates for water resources obtained from above-ground and underground sources within the specified limit are determined in the following amounts per cubic meter in absolute terms:**

T/r	Tax payers and tax put objects	1 cube. per meter tax rate ( in soums )	
		husband over water resources sources	husband under water resources sources
1.	of the economy all in networks enterprises ( from 2 and In paragraphs 3 those shown except	265	320

	), as well as alone in order entrepreneurs and entrepreneurship activity and ( or ) income get for intended to live for not intended immovable property objects have has been physical persons		
2.	Industry enterprises	570	680
3.	Power stations and communal service show enterprises	90	110
4.	Village economy their husbands irrigation and the fish to cultivate ( cultivate ). used water size , that's it including farmer farms and village to the farm intended to husbands have has been physical persons	45	45
5.	Vehicles _ washing for used water volume	2 410	2 410
6.	Without alcohol drinks and beer and from wine except alcohol products work release for used water volume	30,500	30,500

**1. Taxation of water resources and its importance:** Taxation of water resources aims to solve the issues of sustainable use of water resources, including economic incentives and conservation measures. Special taxation for car wash companies can serve several purposes:

- **Incentives for water efficiency:** The tax provides a financial incentive for car wash companies to adopt water-efficient technologies and practices, reducing overall water consumption.
- **Encourage conservation:** By taxing water use, car wash companies are encouraged to adopt sustainable practices that minimize water wastage, contributing to water conservation efforts.

**2. Advantages of taxation for car wash companies:** Taxing car wash companies for water use provides a number of advantages:

- **Environmental sustainability:** Taxation encourages car washes to adopt environmentally friendly practices, such as water recycling systems and wastewater treatment, to minimize their environmental impact.
- **Revenue generation:** Tax revenues from car wash companies can be directed to water infrastructure development, conservation projects and water management initiatives.

**3. Issues and Considerations:** Implementing a water tax for car wash companies presents certain issues:

- **Fairness.** The taxation system should be designed to take into account the different sizes and capacities of car wash companies, ensuring fairness and equitable treatment.
- **Administrative complexity:** Establishing a system to properly monitor and measure water use and then apply appropriate tax rates requires administrative resources and effective implementation mechanisms.
- **Compliance and enforcement:** Ensuring compliance with water taxation regulations can be challenging, requiring appropriate monitoring and enforcement measures to prevent non-compliance.

**4. Best practices and examples:** Studying international best practices and examples can provide insight into the implementation of water resource taxation in car wash companies:

- Australian Water Efficiency Labeling and Standards Scheme: This scheme includes water efficiency labeling for car wash equipment, encourages the use of water-saving technologies and provides information to consumers.
- California, US Water Efficiency Programs: California has implemented various programs, including tax credits and rebates, to promote water-saving car wash practices and encourage the use of water-saving equipment and technology.

Taxing car wash companies for water use can play an important role in encouraging sustainable water management and conservation efforts. By introducing fair taxation systems, promoting efficient water use, and eliminating administrative complexities, policymakers can strike a balance between economic and environmental sustainability. A water tax with appropriate monitoring and enforcement mechanisms can encourage car wash companies to adopt responsible water use practices, contributing to the conservation of this precious resource and creating a more sustainable future.

Taxing car washes and legal soft drink businesses for water use can play an important role in encouraging sustainable water management and conservation efforts. By introducing fair taxation systems, promoting efficient water use, and eliminating administrative complexities, policymakers can strike a balance between economic and environmental sustainability. A water tax with appropriate monitoring and enforcement mechanisms can encourage car wash companies to adopt responsible water use practices, contributing to the conservation of this precious resource and creating a more sustainable future.

## CONCLUSION

Taxation of water resources is very important for the development of sustainable water management in Uzbekistan. By implementing an effective taxation system, the Republic of Uzbekistan aims to conserve water resources, encourage responsible water use behavior, and balance economic development with environmental protection. The impact of water taxation on various industries, such as car wash companies, requires further research and evaluation to ensure long-term and comprehensive impacts. By solving problems, monitoring compliance and optimizing taxation models, Uzbekistan can successfully use water taxation as a tool for sustainable development.

## REFERENCES

1. Tax Code of the Republic of Uzbekistan (approved by the Law of the Republic of Uzbekistan dated 30.12.2019 No. ORQ-599)
2. Mirziyoev Sh.M. Action strategy on five priority areas of development of Uzbekistan. T., Uzbekistan, 2017. "Gazeta.uz"
3. Decision PQ-107 of the President of the Republic of Uzbekistan dated 01.04.2023 "On urgent measures to increase the efficiency of water resources use"
4. Umurzokov O.P., Abdurakhimov I.L. Water economy management . 2 - vol . - T.: Economy and Finance , 2008, 3-B.
5. Tashmatov H.T., Kushaev T.K., Ismailova S.S. Water innovation management in the economy . - T.: 2011.